

AO 450 (Rev. 5/85) Judgment in a Civil Case

***UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO***

Eastern Division

**LIVING CARE ALTERNATIVES
OF KIRKERSVILLE, INC.,
Plaintiff,**

JUDGMENT IN A CIVIL CASE

v.

**UNITED STATES OF AMERICA,
INTERNAL REVENUE SERVICE,
Defendant.**

**CASE No. C2-04-293
Judge Edmund A. Sargus, Jr.
Magistrate Judge Mark R. Abel**

— **Jury Verdict.** This action came before the Court for a trial by jury. The issues have been tried and the jury has rendered its verdict.

X **Decision by Court.** A decision has been rendered by the Court without a hearing or trial.

Pursuant to the Opinion and Order filed 8/29/2005, JUDGMENT is hereby entered in favor of the Defendant. This case is closed.

Date: August 29, 2005

JAMES BONINI, CLERK

/s/ Andy F. Quisumbing
(By) Andy F. Quisumbing
Courtroom Deputy Clerk